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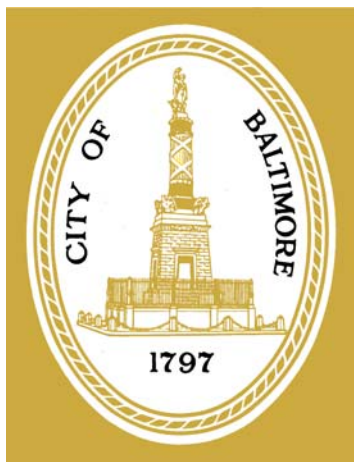
**CITY OF BALTIMORE**

**Maryland 9-1-1 Emergency Number System Program**  
**Actual Receipts and Expenditures Report**

Fiscal Year Ended June 30, 2003

(With Independent Auditor's Report Thereon)

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City of Baltimore  
Department of Audits

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## CITY OF BALTIMORE

MARTIN O'MALLEY, Mayor



## DEPARTMENT OF AUDITS

YOVONDA D. BROOKS, CPA  
City Auditor

Room 321, City Hall  
Baltimore, Maryland 21202  
Telephone: (410) 396-4783  
Telefax: (410) 545-3961

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### INDEPENDENT AUDITOR'S REPORT

December 3, 2003

Honorable Joan M. Pratt, Comptroller  
And Other Members of the  
Board of Estimates  
City of Baltimore

We have audited the accompanying Actual Receipts and Expenditures Report (as defined in the Maryland Annotated Code, Title 18) of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland for the year ended June 30, 2003. This statement is the responsibility of the management of the City of Baltimore, Maryland. Our responsibility is to express an opinion on this statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Actual Receipts and Expenditures Report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting amounts and disclosures in the Actual Receipts and Expenditures Report. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Actual Receipts and Expenditures Report was prepared to present the revenue and operating expenses of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland pursuant to the law referred to in the first paragraph and is not intended to present fairly the financial position of the City of Baltimore, Maryland and results of its operations and the cash flows of its proprietary and similar trust fund types in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the Actual Receipts and Expenditures Report referred to above presents fairly, in all material respects, the revenue and operating expenses of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland for the year ended June 30, 2003, as defined in the law referred to in the first paragraph.

This report is intended solely for the information and use of the management of the City of Baltimore, Maryland and the Maryland Department of Public Safety and Correctional Services and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Yovonda D. Brooks, CPA  
City Auditor

**ACTUAL RECEIPTS AND EXPENDITURES REPORT**

**FISCAL YEAR 2003**

**(July 1, 2002 to June 30, 2003)**

**A. REVENUE (County Fee)**

|   |              |
|---|--------------|
| 1. Revenue remitted to the county                         | 2,719,485.32 |
| 2. Revenue (Funds) carried over from previous year if any | 0.00         |
| 3. Interest   | 75,262.00    |

|                      |                                     |
|----------------------|-------------------------------------|
| <b>TOTAL REVENUE</b> | <b><u><u>\$2,794,747.32</u></u></b> |
|----------------------|-------------------------------------|

**B. OPERATING EXPENSES (County Fee)**

|   |              |
|---|--------------|
| 1. Salary, Wages and Fringe Benefits                        | 1,913,058.41 |
| 2. Contractual or Part-time Staff                           | 0.00         |
| 3. Overtime   | 95,540.10    |
| 4. Training   | 0.00         |
| 5. Supplies and Materials                                   | 2,836.54     |
| 6. Travel   | 0.00         |
| 7. Telephone(leased lines, equipment - leased or purchased) | 425,320.48   |
| 8. Equipment - Replacement                                  | 2,291.00     |
| 9. Repairs and Maintenance                                  | 7,840.54     |
| 10. Fuel and Utilities                                      | 0.00         |
| 11. Other Miscellaneous Expenses (specify)                  | 4,205.08     |

\*Language Line Services

|                                |                                   |
|--------------------------------|-----------------------------------|
| <b>TOTAL OPERATING EXPENSE</b> | <b><u><u>2,451,092.15</u></u></b> |
|--------------------------------|-----------------------------------|

**C. COUNTY FEE ANALYTICAL SUPPORT**

|   |              |
|---|--------------|
| 1. Total authorized PSAP positions - by type<br>(Call taker, police, fire, EMD, etc.)   | 160          |
| 2. Number of PSAP positions paid from County Fee<br>(include allowable percentage offset, if applicable)  | 55           |
| 3. Amount County Fee Contributed to PSAP Personnel Expenses   | 2,008,598.51 |
| 4. County's General Fund Contribution to PSAP Operation<br>(specify): Salaries/Benefits for Emergency Dispatchers,<br>911 Operators & Police Officers assigned to the 911 Operation | 4,368,421.91 |

**D. 9-1-1 TRUST FUND REIMBURSEMENT & EXPENDITURES**

(Attach additional reimbursements to report, if needed)

| <u>PURPOSE</u>                         | <u>DATE</u> | <u>AMOUNT</u> |
|--|-------------|---------------|
|  |             |               |
|  |             |               |
|  |             |               |
|  |             |               |
|  |             |               |
|  |             |               |
|  |             |               |
| <b>TOTAL TRUST FUND REIMBURSEMENTS</b> |             | 0.00          |

NOTE: Section D -- Funding request(s) paid during FY 03.

**E. 9-1-1 TRUST FUND REIMBURSEMENT & EXPENDITURES (PENDING)**  
(Attach additional pending reimbursements to report, if needed)

| <u>PURPOSE</u>                                   | <u>DATE</u> | <u>AMOUNT</u>      |
|--|-------------|--------------------|
| _____  | _____       | _____              |
| _____  | _____       | _____              |
| _____  | _____       | _____              |
| _____  | _____       | _____              |
| _____  | _____       | _____              |
| <b>TOTAL TRUST FUND REIMBURSEMENTS (PENDING)</b> |             | <u><u>0.00</u></u> |

**NOTE:** Items listed in Section E -- Funding requests submitted but not paid during FY 03

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**COUNTY:** Baltimore City

**PREPARED BY:** Edward Ambrose **TITLE:** Director, Fiscal Section

**DATE:** September 10, 2003

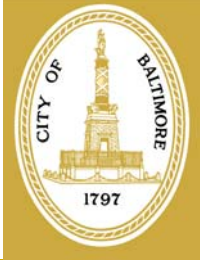
**Notes:**

1. The City maintains separate ledger accounting of revenues and operating expenses.
2. Revenues are reported on a cash basis and reflect cash received during the period.
3. Operating expenses are reported in accordance with Title 18 of the Maryland Annotated Code (including the 2003 Supplement) and are reflected on the accrual basis.

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## CITY OF BALTIMORE

MARTIN O'MALLEY, Mayor



## DEPARTMENT OF AUDITS

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### **AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF A FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

December 3, 2003

Honorable Joan M. Pratt, Comptroller  
And Other Members of the  
Board of Estimates  
City of Baltimore

We have audited the Actual Receipts and Expenditures Report of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland for the year ended June 30, 2003, and have issued our report thereon dated December 3, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Compliance

As part of obtaining reasonable assurance about whether the City of Baltimore's Actual Receipts and Expenditures Report is free of material misstatement, we performed tests of its compliance with certain provisions of Maryland Annotated Code, Title 18, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Baltimore's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the Actual Receipts and Expenditures Report and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely

period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the management of the City of Baltimore, Maryland and the Maryland Department of Public Safety and Correctional Services and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Yovonda D. Brooks, CPA  
City Auditor